

***TAXPAYER'S CLAIM FOR REDUCTION OF ASSESSMENTS DUE TO
DESTROYED REAL OR PERSONAL PROPERTY OR LOSS OF VALUE
IN A DECLARED DISASTER AREA - RCW Chapter 84.70***

NOTICE: File this claim with the King County Department of Assessments, 709F, King County Administration Building, Seattle, WA 98104-2384, within three years after the date of destruction or loss of value. Phone (206) 296-5151. TTY 296-7889. **TO ASSIST APPRAISER IN DETERMINING VALUE LOSS DUE TO DESTRUCTION PLEASE ATTACH A COPY OF THE DESTRUCTION REPORT(S) AND CONTRACTOR ESTIMATE(S) OF REPLACEMENT VALUE, IF AVAILABLE.**

This is to notify you that I hereby claim relief under the provisions of RCW Chapter 84.70 and petition for adjustment in the applicable assessment or tax roll.

Taxpayer Name:	Property Tax Account Number:
Street Address	Home Phone:
City, State, Zip	Work Phone:
Description of Destroyed Property:	
Date of Destruction	Cause:
Date Signed:	Taxpayer's Signature:

<i>ASSESSOR'S USE ONLY</i>	<i>Date filed with Assessor:</i>
<input type="checkbox"/> Claim qualifies <input type="checkbox"/> Claims qualifies but does not provide additional tax relief because frozen value is lower than reduced appraised value <input type="checkbox"/> Does not qualify, because:	

DETERMINATION OF REDUCTION IN VALUE

<i>APPRAISER PLEASE COMPLETE</i>	<i>LAND</i>	<i>IMPROVEMENTS</i>
1. Assessed value of property prior to destruction (assessment year in which destruction occurred)		
2. Full market value of remaining property		
3. Total amount of loss:		

I hereby certify my determination is in accordance with RCW 84.70.	
Deputy Assessor: _____	Date: _____

NOTICE TO TAXPAYER: If you disagree with the Assessor's determination, you may appeal by filling in below and filing, within sixty (60) days of the mailing date indicated, a copy of this form with the King County Board of Equalization, 510 King County Administration Building, 500 4th Avenue, Seattle, WA 98104-2384.

I disagree with the Assessor's determination and hereby request a hearing with the Board of Equalization. Please send me the necessary petition forms.

Date: _____ Taxpayer's Signature: _____

INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR REDUCTION OF ASSESSMENTS AND THE ABATEMENT OF TAXES RESULTING FROM DESTRUCTION OF PROPERTY OR LOSS OF VALUE IN A DECLARED DISASTER AREA

Property Subject To Reduction and Who May Apply

Any real or personal property that has been placed upon the assessment roll as of January 1 of the assessment year in which the property was destroyed, in whole or in part, or is in an area that has been declared a disaster area by the governor and has been reduced in value by more than 20 percent may apply. Either the assessor may take action on his/her own authority or the taxpayer may file a claim. No relief shall be given to any person who is convicted of arson with regard to the property for which relief is sought.

Property Subject to Abatement of Taxes

For taxes levied for collection in the year of destruction, the taxes shall be abated in whole or in part. Abatement of taxes is given only in tax years 1998 through 2004. The amount of abatement shall be determined by calculating the taxes on the amount deducted from the assessed value for the number of days remaining in the calendar year after the date of destruction or reduction in value of the property. If taxes abated have already been paid, the amount paid shall be refunded.

Application Period

An application must be filed within three years of the date of destruction or reduction in value. For property eligible for abatement for tax years 1998 and 1999, the property must be destroyed in whole or in part, or be within an area declared a disaster by the governor and reduced in value by more than 20 percent. Property eligible for abatement for tax years 2000 through 2004 must be destroyed in whole or in part, or be within an area declared a federal disaster and reduced in value by more than 20 percent. Abatement of taxes levied for collection in 2005 and thereafter will not apply.

Where to Apply

Forms should be obtained from and filed with the county assessor.

Duty of County Assessor and Treasurer

The county assessor shall calculate the new assessed value and the amount of reduction for the abatement of taxes and notify the taxpayer of his/her determination. The county treasurer shall calculate the amount of abatement and/or the refund of taxes, and notify the taxpayer of his/her determination.

Taxpayer May Appeal Amount of Reduction

If the taxpayer disagrees with the determination made by the county assessor, he/she may appeal the amount of reduction to the County Board of Equalization within sixty (60) days of notification from the assessor or July 1st of the year of reduction, whichever is later.

Replacement of Destroyed Property

If destroyed property is replaced prior to the valuation date of July 31st as contained in RCW 36.21.080(1) or RCW 36.21.090, the taxable value for that assessment year shall not exceed the value as of the appropriate valuation date.